

# Facilitating Individual Taxpayers' Adaptation to Coretax through the Renjani Program: A Multi-Location Community Engagement Initiative in Gresik Regency

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Received: 14 August 2026  
Accepted: 19 August 2026  
Published: 30 September 2026

## Keywords:

*Coretax, Tax Assistance,  
Annual SPT Filing,  
Renjani, Tax Center*

## ABSTRACT

Indonesia's transition to Coretax has changed the procedures used by individual taxpayers to access tax services and submit annual income tax returns. The transition creates practical adaptation needs, particularly for taxpayers unfamiliar with the new account activation, verification, and filing workflow. This community engagement program aimed to facilitate individual taxpayers' adaptation to Coretax through structured assistance delivered under the Relawan Pajak untuk Negeri (Renjani) program in Gresik Regency. The program was implemented through 30 April 2026, corresponding to the statutory deadline for the filing of Annual Income Tax Returns for individual taxpayers for the 2025 tax year, which were due to be reported in 2026. The activities formed part of Renjani outreach services conducted through tax service offices and Layanan di Luar Kantor (LDK), bringing tax education and assistance closer to taxpayers outside tax office premises. Nineteen Renjani student volunteers assisted seven service locations involving more than ten organizations and institutions. The implementation consisted of tax socialization and Coretax education, account activation assistance, and annual tax return filing assistance. Program performance was assessed descriptively using implementation reach and immediate service outputs. Throughout the implementation of the program, approximately 4,000 individual taxpayers received assistance. Approximately 4,000 Coretax account activation services and approximately 4,000 annual individual income tax filing services were facilitated. Field observations identified recurring barriers, including slow or unstable system access, NIK–NPWP mismatches, forgotten passwords, OTP problems, incomplete supporting documents, and differences in digital readiness. The program demonstrates the potential of university–government collaboration and volunteer-based taxpayer assistance as a community engagement mechanism for supporting taxpayer adaptation to Coretax.

## INTRODUCTION

Indonesia has been undertaking a major transformation of its tax administration through the implementation of the Coretax Direktorat Jendral Pajak (DJP) system. Coretax represents an important shift toward an integrated digital tax administration environment covering taxpayer registration, tax return filing, payment, and related services. The transition therefore changes not only the technological infrastructure of tax administration but also the procedures that taxpayers must understand and perform. For individual taxpayers (Wajib Pajak Orang Pribadi/WPOP), this transition is particularly relevant because annual income tax return reporting for Tax Year 2025 is conducted through the Coretax environment. The DJP has consequently emphasized taxpayer preparation, including account activation and understanding of the new digital service workflow [1], [2].

The scale of the transition is substantial. For Tax Year 2024, the DJP reported that approximately 19.78 million taxpayers were required to submit annual tax returns, while 12.34 million returns had been submitted by 1 April 2025 [3]. During the subsequent transition to Coretax, the DJP reported that more than 15 million taxpayers had activated Coretax accounts and those millions of individual taxpayers had submitted annual returns through the new system by March 2026 [4]. These figures illustrate the scale of taxpayer interaction with the new platform, although they should not by themselves be interpreted as evidence of taxpayer literacy or long-term compliance.

Digital transformation in tax administration creates opportunities for more integrated public services, but technological implementation does not automatically ensure successful adoption by taxpayers. Based on a systematic review of 96 publications, argue that digital tax administration should be understood as a broader ecosystem involving context, stakeholders, technology, and demonstrated results [5]. From this perspective, taxpayer readiness and institutional support are important complements to technological infrastructure. The transition to Coretax therefore creates a practical need for taxpayer education and assistance, especially when users must adapt to new authentication, data verification, and annual filing procedures.

Recent community engagement literature has begun to document Coretax assistance and the role of tax volunteers. Renjani program in Semarang assisted with Coretax account activation, annual tax return filing, and technical problems [6]. Hidayat et al., similarly, documented participatory assistance during the Coretax transition [7]. This assistance program played an important role in accelerating taxpayers' adaptation to the Coretax system while serving as a tax education and outreach initiative aimed at promoting taxpayer compliance [8]. However, less attention has been given to a multi-location university-based assistance model connecting a Tax Center, DGT, student volunteers, and taxpayers in government, industrial, commercial, and campus environments.

The distinctive contribution of the present program is therefore not simply its geographical setting in Gresik Regency. Rather, it lies in integrating direct taxpayer assistance, university–government collaboration, and experiential student learning. The activity focused on two immediate administrative needs—Coretax account activation and annual individual income tax return filing—while allowing students to apply taxation knowledge through direct interaction with taxpayers. Accordingly, this community engagement program aimed to facilitate individual taxpayers' adaptation to the Coretax system by providing structured assistance for Coretax account activation and annual individual income tax return filing through student volunteers in collaboration with the UISI Tax Center and the Directorate General of Taxes in Gresik Regency.

## METHOD

This community engagement program was implemented through 30 April 2026, coinciding with the deadline for individual taxpayers to file their Annual Income Tax Returns for the 2025 tax year. The program was organized by the Tax Center of Universitas Internasional Semen Indonesia (UISI) in collaboration with the Directorate General of Taxes (DGT) through the Relawan Pajak untuk Negeri (Renjani) program. The activities formed part of Renjani outreach services conducted through tax service offices and Layanan di Luar Kantor (LDK), bringing tax education and assistance closer to taxpayers outside tax office premises. The assistance covered Gresik Regency and was coordinated with the relevant Madya and Pratama Tax Service Offices (Kantor Pelayanan Pajak/KPP). Through the LDK activities, tax assistance was delivered directly to taxpayers at their workplaces and institutions as an outreach service, expanding access to tax services and reaching employees and community members across various institutions in Gresik Regency.

The assistance activities covered the Gresik Regency area and were conducted in coordination with the tax service offices responsible for serving the region, including the KPP Madya and KPP Pratama offices. The area-based assistance targeted individual taxpayers across various institutions, including government agencies, industrial companies, public facilities, and the UISI campus. The assistance services primarily focused on Coretax account activation and the preparation and filing of annual individual income tax returns (SPT Tahunan).

The program was designed to provide practical assistance to individual taxpayers, particularly employees, in adapting to Coretax and fulfilling annual individual income tax reporting obligations. Participation was based on taxpayers' service needs and voluntary access to the assistance provided through designated service locations and participating organizations. The implementation involved 19 Renjani student volunteers coordinated through the Tax

Center UIIS. This activity was designed as a form of community engagement; assistance for individual taxpayers in completing the core tax administration system was conducted using an accidental sampling approach.

The implementation consisted of three stages. Stage 1 involved tax socialization and Coretax education covering the purpose and functions of Coretax, changes in digital tax administration, activation requirements, taxpayer data verification, account security, and the general annual filing procedure. Stage 2 focused on practical Coretax account activation, including taxpayer identification, contact verification, OTP verification when required, password creation, and initial login. Stage 3 involved annual individual tax return filing assistance. Volunteers assisted taxpayers in checking NIK/NPWP information, email or telephone access, withholding tax documents, income, assets, and liabilities, and then guided them through the filing workflow and final verification.

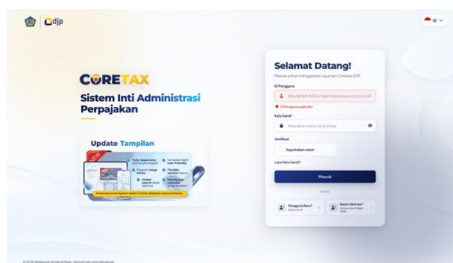


Figure 1. Coretax Portal

The program used a descriptive process-and-output evaluation approach. The evaluation focused on program reach, implementation, and immediate service outputs rather than causal measurement of tax literacy or compliance. Indicators included the number of taxpayers assisted, Renjani volunteers, participating organizations, service locations, Coretax account activation services, and annual individual tax filing services.

Table 1. Implementation Procedure

|                                                         | Main activities                                                                            | Immediate output                                          |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| <b>Stage 1: Tax socialization and Coretax education</b> | Coretax overview, activation requirements, data verification, security, filing procedure.  | Taxpayers receive information and prepare data/documents. |
| <b>Stage 2: Coretax account activation</b>              | NIK/NPWP verification, contact verification, OTP, password, initial login.                 | Coretax activation service facilitated.                   |
| <b>Stage 3: Annual SPT filing assistance</b>            | Review income, withholding data, assets and liabilities; complete, verify, and submit SPT. | Annual individual SPT filing service facilitated.         |

## RESULTS & DISCUSSION

### Program Reach and Immediate Service Outputs

The program reached individual taxpayers through seven service locations involving more than ten organizations and institutions. The Layanan Diluar Kantor (LDK) service locations included the UIIS campus, Icon Mall Gresik, Dinas Pertanian Gresik, PT Wilmar Nabati Indonesia, PT Petrokopindo, the Java Integrated Industrial and Port Estate (JIPE), and PT Sinergi Mitra Investama. The multi-location design enabled assistance in academic, government, commercial, and industrial environments rather than concentrating services at a single point. Based on the program records provided by the authors, approximately 4,000 individual taxpayers received assistance during the three-month implementation period. The program also facilitated approximately 4,000 Coretax account activation services and approximately 4,000 annual individual income tax filing services.

Table 2 summarizes the main program outputs.

| Indicator                   | Achievement   |
|-----------------------------|---------------|
| Renjani volunteers          | 19            |
| Participating organizations | >10           |
| Service locations           | 7             |
| Taxpayers assisted          | ±4,000        |
| Coretax account activation  | ±4,000        |
| Annual SPT filing services  | ±4,000        |
| Pre-test/post-test          | Not conducted |
| Satisfaction survey         | Not conducted |

Source: The data processed by the authors.

### Coretax Assistance and Taxpayer Adaptation

The field implementation demonstrated that taxpayer assistance involved more than simply providing information about the new tax system. In practice, taxpayers required support at multiple points in the Coretax workflow. The assistance began with checking administrative readiness, including taxpayer identification information, NIK/NPWP status, active email or telephone numbers, and supporting tax documents. Volunteers subsequently guided taxpayers through account activation, identity verification, authentication, password creation, and initial access to the Coretax dashboard.



Figure 2. Assistance at PT Wilmar Nabati and the JIPE Industrial Estate

After account activation, assistance continued with preparing and submitting annual individual income tax returns. Volunteers guided taxpayers through the reporting interface, including income information, assets, liabilities, and prepopulated Article 21 withholding tax information. The process concluded with a review of the completed return and electronic verification or signature before submission to the Coretax system.



Figure 3. Assistance at PT Petrokopindo Cipta Selaras and Icon Mall Gresik

The assistance activities began with an outreach-based service approach conducted at several strategic locations across Gresik Regency. At each location, Renjani student volunteers engaged directly with taxpayers and provided face-to-face assistance at designated service desks. Once taxpayers were ready, volunteers directed them to access the official Coretax web portal directly through a browser on a laptop or mobile device. The process began with logging in using the NIK, which has been integrated as the NPWP, together with a valid password. For taxpayers accessing the Coretax system for the first time, volunteers first assisted with the account activation process, including security verification. Once the verification code had been entered, taxpayers were able to log in successfully to the main Coretax dashboard, which displays their entire tax profile in an integrated view.



Figure 4. Assistance at the Gresik Agriculture Office and UIISI

Moving into the core stage of tax return assistance, volunteers guided taxpayers through the filing menu directly on the Coretax web page. Data entry proceeded step by step, from income, assets, and liabilities to



The field experience showed that taxpayers encountered several technical and administrative difficulties. The main problems included slow or unstable system access, NIK–NPWP mismatches, forgotten passwords, OTP problems, incomplete supporting documents, and differences in taxpayers' familiarity with digital procedures.

| <b>Problem</b>              | <b>Solution implemented</b>           | <b>Recommendation</b>              | <b>Practical implication</b>                     |
|-----------------------------|---------------------------------------|------------------------------------|--------------------------------------------------|
| Slow Coretax access         | Repeated access and direct assistance | Use smaller scheduled sessions     | System accessibility affects service efficiency. |
| NIK—NPWP mismatch           | Data verification                     | Conduct pre-assistance screening   | Administrative readiness is essential.           |
| Forgotten password          | Password recovery assistance          | Provide account-readiness guidance | Users need basic account-management preparation. |
| OTP problems                | Recheck contact information and retry | Verify contact data beforehand     | Contact-data accuracy supports authentication.   |
| Incomplete documents        | Document checking                     | Distribute a document checklist    | Taxpayer preparation affects service efficiency. |
| Different digital readiness | Individual step-by-step assistance    | Segment assistance by readiness    | One-size-fits-all assistance is insufficient.    |

These findings suggest that Coretax adoption involves not only technological access but also taxpayer readiness and administrative data quality. Direct assistance was therefore relevant because volunteers could provide immediate explanations and troubleshooting when taxpayers encountered difficulties. Similar challenges have been reported in recent Coretax community engagement programs, particularly regarding digital literacy and technical barriers.

The principal contribution of the UISI program lies in its multi-location university–government collaboration model. The Tax Center provided university coordination, the DGT supplied institutional tax administration guidance,

and Renjani volunteers acted as frontline education and assistance providers. Service delivery across government, industrial, commercial, and campus environments enabled taxpayers to obtain assistance closer to their workplace or community setting. This is consistent with the DGT's 2026 description of Renjani as a mechanism for strengthening taxpayer education and service while providing practical learning opportunities for university students [6].

The student-learning dimension should nevertheless be interpreted cautiously. The program provided practical exposure to taxpayer service, communication, and problem solving, but no student competency assessment was conducted. Therefore, the program can be described as providing experiential learning opportunities rather than as statistically demonstrating improvements in students' technical or soft skills.

## CONCLUSION

This community engagement program demonstrated the practical relevance of university–government collaboration in facilitating individual taxpayers' adaptation to the Coretax system. Implemented through 30 April 2026, coinciding with the deadline for individual taxpayers to file their Annual Income Tax Returns for the 2025 tax year, the program involved 19 Renjani student volunteers, more than ten participating organizations, and seven service locations across Gresik Regency. Approximately 4,000 individual taxpayers received assistance, while approximately 4,000 Coretax account activations and approximately 4,000 annual individual income tax filings were facilitated.

The field implementation showed that Coretax adaptation involved more than access to a digital platform. Taxpayers required practical support with account activation, identity and data verification, password and OTP management, interpretation of prepopulated withholding information, and completion of income, asset, and liability information. The principal challenges were slow or unstable system access, NIK–NPWP mismatches, forgotten passwords, OTP problems, incomplete supporting documents, and heterogeneous digital readiness. These findings indicate that digital tax transformation requires not only technological infrastructure but also accessible human support and adequate taxpayer preparation.

For taxpayers, the program facilitated access to Coretax services and supported completion of annual tax return procedures. For Renjani volunteers, the program provided practical exposure to taxation knowledge in direct taxpayer-service settings. Through direct interaction with the community while operating the Coretax web portal, students were able to deepen their technical competence in taxation while sharpening essential soft skills, such as adaptive communication, patience in providing service, and speed in problem solving, all of which proved highly valuable. The multi-location model also demonstrates how university Tax Centers can extend taxpayer assistance beyond campus through collaboration with government institutions, companies, and other community service locations.

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## ACKNOWLEDGEMENTS

The authors would like to express their sincere gratitude to Universitas Internasional Semen Indonesia (UISI), the East Java II Regional Office of the Directorate General of Taxes (DGT), and the Department of Accounting, particularly the UISI Tax Center, for their support and collaboration in the implementation of the 2026 Relawan Pajak untuk Negeri (Renjani) program.

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## AUTHOR CONTRIBUTIONS

The first and corresponding authors were responsible for conceptualizing the study, preparing the manuscript, and conducting revisions. The co-authors contributed to the implementation of the community engagement activities, as well as data collection and reporting.

## COMPETING INTERESTS

The authors declare that they have no competing interests.

## ETHICS STATEMENT

All authors have reviewed and approved the content of this manuscript for publication.

## DATA AVAILABILITY

The data supporting the findings of this study are available from the first and corresponding authors upon reasonable request via email at [luky.pamungkas23@student.uisi.ac.id](mailto:luky.pamungkas23@student.uisi.ac.id) dan [muhammad.akbar@uisi.ac.id](mailto:muhammad.akbar@uisi.ac.id)